

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1 - 14. (Canceled)

Please add the following new claims:

--15. (New) An optical compensator for a liquid crystal display comprising:
at least one O plate retarder; and
at least one diacetylcellulose film having the optical properties of a negative C plate;
wherein the O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure, which is prepared from a polymerizable mesogenic material comprising at least one polymerizable mesogenic compound having one polymerizable functional group and at least one other polymerizable mesogenic compound having two or more polymerizable functional groups, wherein the polymerizable mesogenic compound and the other mesogenic compound have rod-shaped mesogenic groups.

16. (New) An optical compensator according to claim 15, wherein the average tilt θ_{ave} in the O plate retarder is 2 - 88°.

17. (New) An optical compensator according to claim 15, wherein the tilt angle in the O plate retarder varies monotonously in a direction perpendicular to the plane of the film from a minimum value θ_{min} at one surface of the film to a maximum value θ_{max} at the opposite surface of the film.

18. (New) An optical compensator according to claim 17, wherein θ_{min} is 0 - 80°.

19. (New) An optical compensator according to claim 17, wherein θ_{\max} is 10 - 90°.

20. (New) An optical compensator according to claim 15, wherein the thickness of the O plate is 0.1 - 10 μm .

21. (New) An optical compensator according to claim 15, wherein the optical retardation of the O plate is 6 - 300 nm.

22. (New) An optical compensator according to claim 15, wherein the thickness of the diacetylcellulose film is 20 - 200 μm .

23. (New) An optical compensator according to claim 15, wherein the on-axis optical retardation of the diacetylcellulose film is 2 - 100 nm.

24. (New) A liquid crystal display device comprising:
a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least one of the two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,

a polarizer arranged outside the transparent substrates, or a pair of polarizers sandwiching the substrates, and

at least one optical compensator according to claim 15 being situated between the liquid crystal cell and at least one of the polarizers,

wherein the above elements can be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

25. (New) A liquid crystal display device according to claim 24, wherein the-

device is a TN, HTN, or STN display.--